

ORIGINAL

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CLERK U.S. DISTRICT COURT
SOUTHERN DISTRICT OF CALIFORNIA

PD

DEPUTY

IN THE UNITED STATES DISTRICT COURT FOR THE
SOUTHERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,

Petitioner,

v.

AARON B. JOHNSON AND TANYA JOHNSON,

Respondents.

CV 2635 IEG

AJB

Civil No.

PETITION TO ENFORCE IRS
SUMMONSES

The United States of America, through undersigned counsel, hereby petitions this Court for an order enforcing the Internal Revenue Service ("IRS") administrative summonses served on respondents Aaron B. Johnson and Tanya Johnson and complains and alleges as follows:

1. This proceeding is brought at the request of the Chief Counsel, Internal Revenue Service, a delegate of the Secretary of the Treasury, and at the direction of the Attorney General of the United States.

2. Jurisdiction over the matter is conferred upon this Court pursuant to I.R.C. (26 U.S.C.) §§ 7402(b) and 7604(a) and 28 U.S.C. §§ 1340 and 1345.

3. Venue over this matter is proper in the Southern District of California as the respondents reside in or may be found within the boundaries of the district.

CP

1 4. Erin Kelly^{1/} is a Revenue Officer employed in the Small Business/Self-
 2 Employed Division of the IRS, and is authorized to issue IRS administrative summonses
 3 pursuant to I.R.C. § 7602, 26 C.F.R. § 301.7602-1, and IRS Delegation Order No. 4 (as revised).
 4 (Declaration of Revenue Officer Erin Kelly (hereinafter "Kelly Decl."), (Kelly Decl., ¶ 2).

5 5. Revenue Officer Kelly is conducting an investigation to determine Aaron B.
 6 Johnson's ability to pay the income tax liabilities assessed against him for the tax years ending
 7 December 31, 2003, and December 31, 2004, and the trust fund recovery penalties, pursuant to
 8 26 U.S.C. § 6672, assessed against him for the taxable periods ending December 31, 1997,
 9 March 31, 2000, June 30, 2000, December 31, 2000, March 31, 2001, June 30, 2001, September
 10 30, 2001, March 31, 2002, June 30, 2002, December 31, 2002, March 31, 2003, June 30, 2003,
 11 September 30, 2003, and December 31, 2003. She is also conducting an investigation to
 12 determine whether Aaron B. Johnson and Tanya Johnson are liable for trust fund recovery
 13 penalties with respect to SD City Event, Inc., pursuant to 26 U.S.C. § 6672, for the taxable
 14 periods ending March 31, 2003, June 30, 2003, September 30, 2003, December 31, 2003, March
 15 31, 2004, June 30, 2004, September 30, 2004, December 31, 2004, March 31, 2005, June 30,
 16 2005, September 30, 2005, and December 31, 2005. (Kelly Decl., ¶ 4).

17 6. Pursuant to this investigation, on May 1, 2006, Revenue Officer Kelly issued two
 18 IRS administrative summonses to Aaron B. Johnson. One summons was issued to determine
 19 Aaron B. Johnson's ability to pay the income tax liabilities assessed against him for the tax years
 20 ending December 31, 2003, and December 31, 2004, and the trust fund recovery penalties,
 21 pursuant to 26 U.S.C. § 6672, assessed against him for the taxable periods ending December 31,
 22 1997, March 31, 2000, June 30, 2000, December 31, 2000, March 31, 2001, June 30, 2001,
 23 September 30, 2001, March 31, 2002, June 30, 2002, December 31, 2002, March 31, 2003, June
 24 30, 2003, September 30, 2003, and December 31, 2003 ("AJ Collection Summons"). (Kelly
 25 Decl., ¶ 4), Exhibit A. Revenue Officer Kelly issued the other summons to determine whether

26 ^{1/} "Erin Kelly" is a pseudonym used by the Revenue Officer in her official capacity as an employee of the
 27 IRS. (Declaration of Revenue Officer Erin Kelly (hereinafter "Kelly Decl."), ¶ 1.

1 Aaron B. Johnson is liable for trust fund recovery penalties with respect to SD City Event, Inc.,
2 pursuant to 26 U.S.C. § 6672, for the taxable periods ending March 31, 2003, June 30, 2003,
3 September 30, 2003, December 31, 2003, March 31, 2004, June 30, 2004, September 30, 2004,
4 December 31, 2004, March 31, 2005, June 30, 2005, September 30, 2005, and December 31,
5 2005 ("AJ TFRP Summons"). (Kelly Decl., ¶ 4), Exhibit B.

6 7. The AJ TFRP Summons directed Aaron B. Johnson to appear before Revenue
7 Officer Kelly at 880 Front St., Suite 3295, San Diego, California 92101-8869 on May 16, 2006,
8 at 2:00 p.m. and the AJ Collection Summons directed Aaron B. Johnson to appear before
9 Revenue Officer Kelly at 880 Front St., Suite 3295, San Diego, California 92101-8869 on May
10 24, 2006, at 9:00 a.m. Both summonses required Aaron B. Johnson to appear before Revenue
11 Officer Kelly in order to give testimony and to produce for examination the books, records,
12 papers, and other data described in the summonses and their attachments. (Kelly Decl., ¶ 5).

13 8. On May 3, 2006, in accordance with 26 U.S.C. § 7603, Revenue Officer, S.
14 Silverman served both the AJ Collection Summons and the AJ TFRP Summons by leaving a
15 copy of each summons, which contained the attestation required by § 7603, at the last usual place
16 of abode of Aaron B. Johnson. (Kelly Decl., ¶ 6), Exhibits C-D.

17 9. Pursuant to this investigation, on May 1, 2006, Revenue Officer Kelly issued two
18 IRS administrative summonses to Tanya Johnson. One summons was issued to determine Aaron
19 B. Johnson's ability to pay the income tax liabilities assessed against him for the tax years ending
20 December 31, 2003, and December 31, 2004 ("TJ Collection Summons"). (Kelly Decl., ¶ 7)
21 Exhibit E. Tanya Johnson is the spouse of Aaron B. Johnson and in accordance with community
22 property laws in the State of California, specific financial information was required from Tanya
23 Johnson to determine Aaron B. Johnson's ability to pay. Revenue Officer Kelly issued the other
24 summons to determine whether Tanya Johnson is liable for trust fund recovery penalties with
25 respect to SD City Event, Inc., pursuant to 26 U.S.C. § 6672, for the taxable periods ending
26 March 31, 2003, June 30, 2003, September 30, 2003, December 31, 2003, March 31, 2004, June
27 30, 2004, September 30, 2004, December 31, 2004, March 31, 2005, June 30, 2005, September
28

1 30, 2005, and December 31, 2005 ("TJ TFRP Summons"). (Kelly Decl., ¶ 7), Exhibit F.

2 10. The TJ TFRP Summons directed Tanya Johnson to appear before Revenue Officer
3 Kelly at 880 Front St., Suite 3295, San Diego, California 92101-8869 on May 17, 2006, at 9:00
4 a.m. and the TJ Collection Summons directed Tanya Johnson to appear before Revenue Officer
5 Kelly at 880 Front St., Suite 3295, San Diego, California 92101-8869 on May 24, 2006, at 1:00
6 p.m. Both summonses required Tanya Johnson to appear before Revenue Officer Kelly in order
7 to give testimony and to produce for examination the books, records, papers, and other data
8 described in the summonses and their attachments. (Kelly Decl., ¶ 8).

9 11. On May 2, 2006, in accordance with 26 U.S.C. § 7603, Revenue Officer Kelly
10 served both summonses on Tanya Johnson by handing a copy of each summons, which contained
11 the attestation required by § 7603, to Tanya Johnson. (Kelly Decl., ¶ 9), Exhibits G-H.

12 12. On May 16, 2006, the date scheduled for compliance with the AJ TFRP
13 Summons, Aaron B. Johnson did not appear. (Kelly Decl., ¶ 10).

14 13. On May 17, 2006, the date scheduled for compliance with the TJ TFRP
15 Summons, Tanya Johnson did not appear. (Kelly Decl., ¶ 11).

16 14. On May 24, 2006, the date scheduled for compliance with the AJ Collection
17 Summons and the TJ Collection Summons, neither Aaron B. Johnson nor Tanya Johnson
18 appeared. (Kelly Decl., ¶ 12).

19 15. On or about May 25, 2006, Revenue Officer Kelly received a letter by certified
20 mail dated May 24, 2006, from Aaron B. Johnson and Tanya Johnson requesting an extension of
21 time to comply with the TJ Collection Summons, TJ TFRP Summons, AJ Collection Summons,
22 and AJ TFRP Summons. (Kelly Decl., ¶ 13).

23 16. On June 9, 2006, Meigs sent two separate letters to Aaron B. Johnson scheduling
24 second appearance dates with respect to the summonses served on him. One letter informed
25 Aaron B. Johnson to appear before Revenue Officer Erin Kelly in San Diego, California, on June
26 26, 2006 at 9:00 a.m. with respect to the AJ TFRP Summons and the other letter informed Aaron
27 B. Johnson to appear before Revenue Officer Erin Kelly in San Diego, California, on June 26,

2006 at 1:00 p.m. with respect to the AJ Collection Summons. Also on June 9, 2006, Attorney Mindy S. Meigs of the Office of Chief Counsel, Internal Revenue Service, San Diego, California, sent two separate letters to Tanya Johnson scheduling two second appearance dates with respect to the summonses served on her. One letter informed Tanya Johnson to appear before Revenue Officer Erin Kelly in San Diego, California, on June 21, 2006 at 9:00 a.m. with respect to the TJ TFRP Summons and the other letter informed Tanya Johnson to appear before Revenue Officer Erin Kelly in San Diego, California, on June 21, 2006 at 1:00 p.m. with respect to the TJ Collection Summons. (Kelly Decl., ¶ 14).

17. On June 21, 2006 at 9:00 a.m., Tanya Johnson appeared before Revenue Officer Kelly and gave testimony with respect to the TJ TFRP Summons but failed to produce all of the documents, records, and other information described in the TJ TFRP Summons issued to her. Also on June 21, 2006 at 1:00 p.m., Tanya Johnson appeared before Revenue Officer Kelly and gave testimony and presented some documents with respect to the TJ Collections Summons but failed to produce all of the documents, records and other information described in the TJ Collection Summons issued to her. (Kelly Decl., ¶ 15).

18. On June 26, 2006 at 9:00 a.m., Aaron B. Johnson appeared before Revenue Officer Kelly and gave testimony with respect to the AJ TFRP Summons but failed to produce all of the documents, records, and other information described in the summonses issued to him. Also on June 26, 2006 at 1:00 p.m., Aaron B. Johnson appeared before Revenue Officer Kelly and gave testimony with respect to the AJ Collection Summons but failed to produce all of the documents, records, and other information described in the AJ Collection Summons issued to him. (Kelly Decl., ¶ 16).

19. With the exception of the following documents, the books, records, papers, and other data sought by the TJ Collection Summons, TJ TFRP Summons, AJ Collection Summons, and AJ TFRP Summons are not in the possession of the IRS:

a) An incomplete IRS Form 433-A, Collection Information Statement for Wage Earners and Self-Employed Individuals signed by Aaron B. Johnson.

1 20. The testimony, books, records, papers, and other data sought by the AJ Collection
2 Summons and TJ Collection Summons may be relevant to determine Aaron B. Johnson's ability
3 to pay the income tax liabilities assessed against him for the tax years ending December 31,
4 2003, and December 31, 2004, and the trust fund recovery penalties assessed against him for the
5 taxable periods ending December 31, 1997, March 31, 2000, June 30, 2000, December 2000,
6 March 31, 2001, June 30, 2001, September 30, 2001, March 31, 2002, June 20, 2002, December
7 31, 2002, March 31, 2003, June 30, 2003, September 30, 2003, and December 31, 2003. (Kelly
8 Decl., ¶ 18).

9 21. The testimony, books, records, papers, and other data sought by the AJ TFRP
10 Summons and TJ TFRP Summons may be relevant to determine whether Aaron B. Johnson and
11 Tanya Johnson are liable for the trust fund recovery penalties with respect to SD City Event, Inc.,
12 pursuant to 26 U.S.C. § 6672, for the taxable periods ending March 31, 2003, June 30, 2003,
13 September 30, 2003, December 31, 2003, March 31, 2004, June 30, 2004, September 30, 2004,
14 December 31, 2004, March 31, 2005, June 20, 2005, September 30, 2005, and December 31,
15 2005. (Kelly Decl., ¶ 19).

16 22. No Justice Department referral, as defined by 26 U.S.C. § 7602(d)(2), is in effect
17 with respect to determining Aaron B. Johnson's ability to pay the income tax liabilities assessed
18 against him for the tax years ending December 31, 2003, and December 31, 2004, and the trust
19 fund recovery penalties, pursuant to 26 U.S.C. § 6672, assessed against him for the taxable
20 periods ending December 31, 1997, March 31, 2000, June 30, 2000, December 31, 2000, March
21 31, 2001, June 30, 2001, September 30, 2001, March 31, 2002, June 30, 2002, December 31,
22 2002, March 31, 2003, June 30, 2003, September 30, 2003, and December 31, 2003. (Kelly
23 Decl., ¶ 20).

24 23. No Justice Department referral, as defined by 26 U.S.C. § 7602(d)(2), is in effect
25 with respect to determining whether Aaron B. Johnson and Tanya Johnson are liable for trust
26 fund recovery penalties with respect to SD City Event, Inc., pursuant to 26 U.S.C. § 6672, for the
27 taxable periods ending March 31, 2003, June 30, 2003, September 30, 2003, December 31, 2003,
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1 March 31, 2004, June 30, 2004, September 30, 2004, December 31, 2004, March 31, 2005, June
2 30, 2005, September 30, 2005, and December 31, 2005. (Kelly Decl., ¶ 21).

3 24. All administrative steps required by the Internal Revenue Code for the issuance of
4 the summonses have been followed. (Kelly Decl., ¶ 22).

5 25. In order to obtain enforcement of a summons, the petitioner must establish that
6 the summons: (1) is issued for a legitimate purpose; (2) seeks information relevant to that
7 purpose; (3) seeks information that is not already within the IRS's possession; and (4) satisfies all
8 administrative steps required by the Internal Revenue Code. United States v. Powell, 379 U.S.
9 48, 57-58, (1964). The petitioner's burden of satisfying the Powell requirements is a "slight one"
10 that can be met merely by presenting the sworn affidavit of the agent who issued the summonses
11 attesting to these facts. United States v. Dynavac, Inc., 6 F.3d 1407, 1414 (9th Cir. 1993); United
12 States v. Gilleran, 992 F.2d 232, 233 (9th Cir. 1993).

13 26. In further support of this Petition and incorporated herein by reference, the United
14 States submits the Declaration of Revenue Officer Erin Kelly. The United States has met the
15 Powell factors through these documents.

16 WHEREFORE, petitioner United States of America respectfully prays as follows:

17 A. That this Court enter an order directing Aaron B. Johnson and Tanya Johnson to
18 show cause in writing, if any, why they should not comply with and obey the aforementioned IRS
19 administrative summonses and every requirement thereof as enumerated in the Declaration of
20 Revenue Officer Erin Kelly;

21 B. That this Court enter an order directing Aaron B. Johnson and Tanya Johnson to
22 fully obey the aforementioned summonses and each of the requirements thereof as enumerated in
23 the Declaration of Revenue Officer Erin Kelly, by ordering the attendance, testimony, and
24 production required and called for by the terms of the summonses, before Revenue Officer Erin
25 Kelly, or any other proper officer or employee of the IRS, at such time and place as may be set by
26 Revenue Officer Erin Kelly or any other proper officer or employee of the IRS;

27 ///

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3 C. That the United States recover its costs incurred in maintaining this action; and

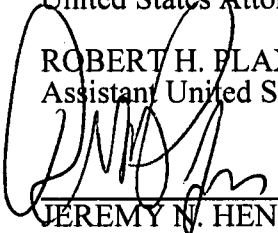
4 D. That the Court grant such other and further relief as the Court deems just and
5 proper.

6 DATED this 3rd day of November, 2006.

7 Respectfully submitted,

8 CAROL C. LAM
United States Attorney

9 ROBERT H. FLAXICO
Assistant United States Attorney

10 
11 _____
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JS 44 (Rev. 3/99)

ORIGINAL CIVIL COVER SHEET

The JS-44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON THE REVERSE OF THE FORM)

I (a) PLAINTIFFS

United States of America

(b) COUNTY OF RESIDENCE OF FIRST LISTED PLAINTIFF
(EXCEPT IN U.S. PLAINTIFF CASES)

DEFENDANTS

Aaron B. Johnson and Tanya Johnson

COUNTY OF RESIDENCE OF LISTED DEFENDANTS: San Diego, CA

(IN U.S. PLAINTIFF CASES ONLY)

LAND INVOLVED:

DEPUTY

(c) ATTORNEYS (FIRM NAME, ADDRESS, AND TELEPHONE NUMBER)

Jeremy N. Hendon, Trial Attorney
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Washington, D.C. 20044

Telephone: (202) 353-2466

ATTORNEYS (IF KNOWN)

06 CV 2635 ILG

AJB

II. BASIS OF JURISDICTION

(PLACE AN "X" IN ONE BOX ONLY)

☒ 1 U.S. Government
Plaintiff

☐ 3 Federal Question
U.S. Government Not a Party)

☐ 2 U.S. Government
Defendant

☐ 4 Diversity
(Indicate Citizenship of Parties
in item III)

III. CITIZENSHIP OF PRINCIPAL PARTIES

(For Diversity Cases Only)

(PLACE AN "X" IN ONE BOX FOR PLAINTIFF

AND ONE BOX FOR DEFENDANT)

PTF DEF

Citizen of This State ☐ 1 ☐ 1Incorporated or Principal Place
of Business in This State

PTF DEF

☐ 4 ☐ 4Citizen of Another State ☐ 2 ☐ 2

Incorporated and Principal Place

☐ 5 ☐ 5Citizen or Subject of a ☐ 3 ☐ 3
Foreign Countryof Business in Another State
Foreign Nation☐ 6 ☐ 6**IV. NATURE OF SUIT (PLACE AN "X" IN ONE BOX ONLY)**

CONTRACT	TORTS	FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES
<input type="checkbox"/> 110 Insurance <input type="checkbox"/> 120 Marine <input type="checkbox"/> 130 Miller Act <input type="checkbox"/> 140 Negotiable Instrument <input type="checkbox"/> 150 Recovery of Overpayment & Enforcement Judgment <input type="checkbox"/> 151 Medicare Act <input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excl. Veterans) <input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits <input type="checkbox"/> 160 Stockholders Suits <input type="checkbox"/> 180 Other Contract <input type="checkbox"/> 195 Contract Product Liability	PERSONAL INJURY <input type="checkbox"/> 310 Airplane <input type="checkbox"/> 315 Airplane Product Liability <input type="checkbox"/> 320 Assault Libel & Slander <input type="checkbox"/> 330 Federal Employers' Liability <input type="checkbox"/> 340 Marine <input type="checkbox"/> 345 Marine Product Liability <input type="checkbox"/> 350 Motor Vehicle <input type="checkbox"/> 355 Motor Vehicle Product Liability <input type="checkbox"/> 360 Other Personal Injury PERSONAL INJURY <input type="checkbox"/> 362 Personal Injury - Med. Malpractice <input type="checkbox"/> 365 Personal Injury Product Liability <input type="checkbox"/> 368 Asbestos Personal Injury Product Liability PERSONAL PROPERTY <input type="checkbox"/> 370 Other Fraud <input type="checkbox"/> 371 Truth in Lending <input type="checkbox"/> 380 Other Personal Property Damage <input type="checkbox"/> 385 Property Damage Product Liability	<input type="checkbox"/> 610 Agriculture <input type="checkbox"/> 620 Other Food & Drug <input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881 <input type="checkbox"/> 630 Liquor Laws <input type="checkbox"/> 640 R.R. & Truck <input type="checkbox"/> 650 Airline Regs. <input type="checkbox"/> 660 Occupational Safety/Health <input type="checkbox"/> 690 Other	<input type="checkbox"/> 422 Appeal 28 USC 158 <input type="checkbox"/> 423 Withdrawal 28 USC 157 PROPERTY RIGHTS <input type="checkbox"/> 820 Copyrights <input type="checkbox"/> 830 Patent <input type="checkbox"/> 840 Trademark	<input type="checkbox"/> 400 State Reappointment <input type="checkbox"/> 410 Antitrust <input type="checkbox"/> 430 Banks and Banking <input type="checkbox"/> 450 Commerce/ICC Rates/etc. <input type="checkbox"/> 460 Deportation <input type="checkbox"/> 470 Racketeer influenced and Corrupt Organizations <input type="checkbox"/> 810 Selective Service <input type="checkbox"/> 850 Securities/Commodities/ Exchange <input type="checkbox"/> 875 Customer Challenge 12 USC 3410 <input type="checkbox"/> 891 Agriculture Acts <input type="checkbox"/> 892 Economic Stabilization Act <input type="checkbox"/> 893 Environmental Matters <input type="checkbox"/> 894 Energy Allocation Act <input type="checkbox"/> 895 Freedom of Information Act <input type="checkbox"/> 900 Appeal of Fee Determination Under Equal Access to Justice <input type="checkbox"/> 950 Constitutionality of State Statutes <input type="checkbox"/> 890 Other Statutory Actions
REAL PROPERTY <input type="checkbox"/> 210 Land Condemnation <input type="checkbox"/> 220 Foreclosure <input type="checkbox"/> 230 Rent Lease & Ejectment <input type="checkbox"/> 240 Torts to Land <input type="checkbox"/> 245 Tort Product Liability <input type="checkbox"/> 290 All Other Real Property	CIVIL RIGHTS <input type="checkbox"/> 441 Voting <input type="checkbox"/> 442 Employment <input type="checkbox"/> 443 Housing/ Accommodations <input type="checkbox"/> 444 Welfare <input type="checkbox"/> 440 Other Civil Rights	PRISONER PETITIONS <input type="checkbox"/> 510 Motions to Vacate Sentence HABEAS CORPUS: <input type="checkbox"/> 530 General <input type="checkbox"/> 535 Death Penalty <input type="checkbox"/> 540 Mandamus & Other <input type="checkbox"/> 550 Civil Rights <input type="checkbox"/> 555 Prison Condition	LABOR <input type="checkbox"/> 710 Fair Labor Standards Act <input type="checkbox"/> 720 Labor/Mgmt. Relations <input type="checkbox"/> 730 Labor/Mgmt. Reporting & Disclosure Act <input type="checkbox"/> 740 Railway Labor Act <input type="checkbox"/> 790 Other Labor Litigation <input type="checkbox"/> 791 Empl. Ret. Inc. Security Act	SOCIAL SECURITY <input type="checkbox"/> 861 HIA (1395ff) <input type="checkbox"/> 862 Black Lung (923) <input type="checkbox"/> 863 DIWC/DIWW (405(g)) <input type="checkbox"/> 864 SSD Title XVI <input type="checkbox"/> 865 RSI (405(g)) FEDERAL TAX SUITS <input checked="" type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant <input type="checkbox"/> 871 IRS - Third Party 26 USC 7604

V. ORIGIN

(PLACE AN "X" IN ONE BOX ONLY)

☒ 1. Original
Proceeding

☐ 2. Removed from
State Court

☐ 3. Remanded from
Appellate Court

☐ 4. Reinstated or
Reopened

☐ 5. Transferred from
another district (specify)

☐ 6. Multidistrict
Litigation

☐ 7. Appeal to District Judge
from Magistrate Judgment

VI. CAUSE OF ACTION (CITE THE U.S. CIVIL STATUTE UNDER WHICH YOU ARE FILING AND WRITE BRIEF STATEMENT OF CAUSE.

(DO NOT CITE JURISDICTIONAL STATUTES UNLESS DIVERSITY.)

Action under 26 U.S.C. § 7604 for an order enforcing an IRS

administrative summons.

VII. REQUESTED IN COMPLAINT:

CHECK IF THIS IS A CLASS ACTION
☐ UNDER F.R.C.P. 23

DEMAND
\$ 0

CHECK YES only if demanded in complaint:
JURY DEMAND: ☐ YES ☒ NO

VIII. RELATED CASE(S) IF ANY

(See Instructions)

JUDGE

DOCKET NUMBER

DATE

11/3/06

SIGNATURE OF ATTORNEY OF RECORD

FOR OFFICE USE ONLY

RECEIPT #

AMOUNT

APPLYING IFP

JUDGE

MAG. JUDGE